

K&L GATES

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John C Blessington
john.blessington@klgates.com

Via ECF

T +1 617 261 3108
F +1 617 261 3175

Honorable Lewis A. Kaplan
United States District Judge
Daniel Patrick Moynihan U.S. Courthouse
500 Pearl Street
New York, NY 10007

**Re: In Re Customs and Tax Administration of the Kingdom of Denmark (Skatteforvaltningen)
Tax Refund Litigation (18-md-2865); related actions 18-cv-05053, 18-cv-09797, 18-cv-09836,
18-cv-09837, 18-cv-09838, 18-cv-09839, 18-cv-09840, 18-cv-09841, 18-cv-10100**

Dear Judge Kaplan:

This letter is to inform you that defendants Robert Crema, Darren Wittwer, and Acer Investment Group LLC (collectively, the “Defendants”) filed their Answers to Skatteforvaltningen’s (“SKAT”) Amended Complaints on January 15, 2021.

Counsel for the Defendants filed the Answers in the related actions to respond to SKAT’s filings, which were also made in the related actions. This letter is being filed separately in the consolidated action, with the Answers attached.

Respectfully submitted,

/s/ John C. Blessington
John C. Blessington

cc: Counsel of record, via ECF

Enclosures